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PATENT

In the United States Patent and Trademark Office

In re application of: Kent K. Leung

Attorney Docket No.: CISC077/836

Application No.: 09/227,398

Examiner: Mehrpour, N.

Filed: January 8, 1999

Group: 2686

Title: MOBILE IP ACCOUNTING

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Services as First Class Mail to: Commissioner for Patents P. O. Box 1450, Alexandria, VA 22313-1450 on May 24, 2006.

Signed

Mary Deauclaire

AMENDMENT G

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Dear Sir:

In response to the Office Action dated February 24, 2006, please enter the following amendments and remarks.

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 14 of this paper.